

WV State Auditor - Local Government Services Division - Review Sheet

| | | | | | |
|---------------------|----------------------|--|-----------------|----------------|-----------------|
| County: | LEWIS | | | | |
| Fiscal Year: | 2009 - 2010 | | Original | Revised | Original |
| Contact: | Debra A. Hull | | General | General | Coal |
| Phone No: | 0 | | Fund | Fund | Coal |
| | | | | | Fund |

REVENUES

| | | | | | |
|-----------|---------------------------------------|-----------|-----------|--------|--------|
| 280 | Reserve for Encumbrances | - | - | - | - |
| 299 | Unencumbered Fund Balance | 1,000,000 | 1,000,000 | 10,000 | 10,000 |
| 301-01 | Property Tax Current Year | 4,043,013 | 4,043,013 | | - |
| 301-02-05 | Prior Year Taxes | 42,000 | 42,000 | | - |
| 301-06 | Supplemental Taxes | 20,000 | 20,000 | | - |
| 301-07 | Surplus | - | - | | - |
| 301-08 | Del. & Non-entered Land Fund | - | - | | - |
| 301-09 | Redemption from State Auditor | - | - | | - |
| 301-10 | Prior Years Fifth & Other Prior years | - | - | | - |
| 301-11 | Tax Lien Surplus | - | - | | - |
| 301-12 | Tax Loss Restoration | - | - | | - |
| 301-90 | Property Tax - Excess Levy | - | - | | - |
| 301-91 | Property Tax - Excess Levy | - | - | | - |
| 301-92 | Property Tax - Excess Levy | - | - | | - |
| 302 | Tax Penalties & Interest | 30,000 | 30,000 | | - |
| 303 | Dog Taxes | - | - | | - |
| 304 | Property Transfer Tax | 60,000 | 60,000 | | - |
| 305 | Coal Severance Tax | N/A | N/A | 30,000 | 30,000 |
| 306 | Gas & Oil Severance Tax | 150,000 | 150,000 | | - |
| 307 | Horse & Dog Racing Tax | - | - | | - |
| 308 | Wine & Liquor Tax | 6,000 | 6,000 | | - |
| 309 | Hotel Occupancy Tax | 500,000 | 500,000 | | - |
| 310 | Waste Coal | - | - | | - |
| 311 | Payment in-Lieu of Taxes | - | - | | - |
| 312 | Synthetic Fuel Tax | - | - | | - |
| 317 | Licenses | - | - | | - |
| 318 | Building Permits | - | - | | - |
| 319 | Miscellaneous Permits | 75 | 75 | | - |
| 322 | Federal Grants | - | - | | - |
| 323 | State Grants | - | - | | - |
| 324 | Other Grants | 55,516 | 55,516 | | - |
| 325 | Federal Payment in Lieu of Taxes | 15,000 | 15,000 | | - |
| 327 | Charges for Services | - | - | | - |
| 328 | Magistrate Court Clerk | - | - | | - |
| 329 | Sheriff's Service of Process | 30,000 | 30,000 | | - |
| 330 | Sheriff's Earnings | 100 | 100 | | - |
| 331 | County Clerk's Earnings | 90,000 | 90,000 | | - |
| 332 | Circuit Clerk's Earnings | 30,000 | 30,000 | | - |
| 333 | Prosecuting Attorney's Earnings | 600 | 600 | | - |
| 334 | Accident Reports | 700 | 700 | | - |
| 335 | Motor Vehicle License Fee | 4,000 | 4,000 | | - |

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| Phone No: | 0 | | Fund | Fund | Coal |
| | | | | | Fund |
| 336 | Map Sales | - | - | - | - |
| 337 | County Clerk Deed Fee | - | - | - | - |
| 339 | Parks & Recreation Fees | - | - | - | - |
| 340 | Rents & Concessions | 18,240 | 18,240 | - | - |
| 341 | Landfill/Incinerator Fees | - | - | - | - |
| 342 | Airport Revenue | - | - | - | - |
| 343 | Cemetery Revenue | - | - | - | - |
| 344 | Ambulance Fees | - | - | - | - |
| 345 | Emergency Services Fees | - | - | - | - |
| 346 | Emergency 911 Fee | - | - | - | - |
| 347 | Special Patrol/Security Systems | - | - | - | - |
| 348 | Franchise Agreement | 23,000 | 23,000 | - | - |
| 349 | Inspection Fees | - | - | - | - |
| 350 | IRP Fees (International Reg. Plan) | 35,000 | 35,000 | - | - |
| 351 | Jail Fees | - | - | - | - |
| 361 | Fines, Fees & Court Costs | 75,000 | 75,000 | - | - |
| 362 | Regional Jail Operations Partial Reim. | - | - | - | - |
| 365 | Interest Earned | 20,000 | 20,000 | 10 | 10 |
| 366 | Miscellaneous Revenue | 1,000 | 1,000 | - | - |
| 367 | Sheriff's Commission | 15,000 | 15,000 | - | - |
| 368 | Confiscated Property | - | - | - | - |
| 369 | Commissions | 1,200 | 1,200 | - | - |
| 370 | Gaming Income | 25,000 | 25,000 | - | - |
| 371 | Recycling Programs | - | - | - | - |
| 372 | Filing Fees | - | - | - | - |
| 373 | Video Lottery | 35,000 | 35,000 | - | - |
| 374 | Planning Commission Revenue | - | - | - | - |
| 375 | Sale of Materials | - | - | - | - |
| 376 | Royalties | - | - | - | - |
| 377 | Sale of Bonds | - | - | - | - |
| 378 | Proceeds from Bond Restructuring | - | - | - | - |
| 380 | Contributions/Transfer from Other Entities | - | - | - | - |
| 381 | Charges to Other Entities | - | - | - | - |
| 382 | Refunds/Reimbursements (External Sources) | 68,462 | 68,462 | - | - |
| 383 | Parking | - | - | - | - |
| 384 | Sale of Fixed Assets | - | - | - | - |
| 385 | Gain/Loss on Sale of Fixed Assets | - | - | - | - |
| 388 | Transfers From Other Funds | - | - | - | - |
| 390 | Emergency 911 Reimbursement | 7,000 | 7,000 | - | - |
| 391 | Dog & Kennel Reimbursement | - | - | - | - |
| 392 | Concealed Weapons Reimbursements | - | - | - | - |
| 393 | Home Confinement Reimbursements | 500 | 500 | - | - |

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| Phone No: | 0 | | Fund | Fund | Coal |
| | | | | | Fund |
| 394 | General School Reimbursements | 40,000 | 40,000 | | - |
| 395 | Magistrate Court Reimbursements | 500 | 500 | | - |
| 396 | Worthless Check Reimbursements | - | - | | - |
| 397 | Payroll Reimbursements | 3,000 | 3,000 | | - |
| 398 | Transfers from Rainy Day Funds | - | - | | - |
| 399 | Transfers Assessor's Valuation Fund | - | - | | - |
| Total Revenues | | 6,444,906 | 6,444,906 | 40,010 | 40,010 |
| General Government Expenditures | | | | | |
| 401 | County Commission | 359,090 | 359,090 | - | - |
| 402 | County Clerk | 393,141 | 393,141 | - | - |
| 403 | Circuit Clerk | 254,093 | 254,093 | - | - |
| 404 | Sheriff-Treasurer | 258,519 | 258,519 | - | - |
| 405 | Prosecuting Attorney | 263,483 | 263,483 | - | - |
| 406 | Assessor | 341,226 | 341,226 | - | - |
| 407 | Assessor's Valuation Fund | - | - | - | - |
| 408 | Statewide Computer Network | 45,803 | 45,803 | - | - |
| 409 | Sheriff's Tax Processing | - | - | - | - |
| 410 | Surveyor | 300 | 300 | - | - |
| 411 | Fiduciary Supervisor | - | - | - | - |
| 412 | Agricultural Agent | 47,401 | 47,401 | - | - |
| 413 | Elections-County Clerk | 84,417 | 84,417 | - | - |
| 414 | Elections-Circuit Clerk | - | - | - | - |
| 415 | Magistrate Court | 200 | 200 | - | - |
| 416 | Circuit Court | - | - | - | - |
| 417 | County Administrator | - | - | - | - |
| 418 | Purchasing Department | - | - | - | - |
| 419 | Personnel Office | - | - | - | - |
| 420 | Custodial | - | - | - | - |
| 421 | Civil Service | - | - | - | - |
| 422 | Infrastructure | - | - | - | - |
| 423 | Insurance Program (Self Insured) | - | - | - | - |
| 424 | Courthouse | 1,573,864 | 1,573,864 | - | - |
| 425 | Other Buildings | - | - | - | - |
| 426 | Printing | - | - | - | - |
| 427 | Microfilm | 115,832 | 115,832 | - | - |
| 428 | Data Processing | 139,323 | 139,323 | - | - |
| 429 | Regional Development Authority | 4,230 | 4,230 | - | - |
| 430 | Community Development | - | - | - | - |
| 431 | Economic Development | 73,573 | 73,573 | - | - |
| 432 | Industrial Development | - | - | - | - |
| 433 | Geographic Information System | - | - | - | - |
| 434 | Airports | - | - | - | - |

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| | | | | | Fund |
| 435 | Public Works Department | - | - | - | - |
| 436 | Rehabilitation of Property | - | - | - | - |
| 437 | Acquisition of Property | - | - | - | - |
| 438 | Building Inspection | - | - | - | - |
| 439 | Planning & Zoning | - | - | - | - |
| 440 | Engineering | - | - | - | - |
| 441 | Housing Authority | - | - | - | - |
| 442 | Federal Grants | - | - | - | - |
| 443 | State Grants | - | - | - | - |
| 444 | Other Grants | - | - | - | - |
| 445 | Litigation Reserve | - | - | - | - |
| 446 | Parking | - | - | - | - |
| 447 | Finance Department | - | - | - | - |
| 448 | Courthouse Annex | - | - | - | - |
| 449 | Worthless Check | - | - | - | - |
| 450 | Farm Preservation Programs | - | - | - | - |
| 451 | Zoning Board | - | - | - | - |
| 452 | Teen Court | - | - | - | - |
| 460 | County Clerk Operations | - | - | - | - |
| 697 | Contributions to Comms/Authorities | - | - | - | - |
| 698 | Transfers/Reim. (Audit Findings) | - | - | - | - |
| 699 | Contingencies | - | - | - | - |
| Total General Government Expenditures | | 3,954,495 | 3,954,495 | - | - |
| Public Safety Expenditures | | | | | |
| 700 | Sheriff-Law Enforcement | 608,704 | 608,704 | - | - |
| 701 | Sheriff-Service of Process | 52,609 | 52,609 | - | - |
| 702 | Reimbursable Jail Costs | - | - | - | - |
| 703 | Non-reimbursable Jail Costs | - | - | - | - |
| 704 | Regional Jail | 340,000 | 340,000 | - | - |
| 705 | Home Confinement | - | - | - | - |
| 706 | Concealed Weapons | - | - | - | - |
| 707 | Investigative Services | 49,045 | 49,045 | - | - |
| 708 | Police Special Duty | - | - | - | - |
| 709 | Juvenile Detention Center | - | - | - | - |
| 710 | Civil Defense | 17,000 | 17,000 | - | - |
| 711 | Emergency Services | 65,502 | 65,502 | - | - |
| 712 | Communication Center | 27,500 | 27,500 | 40,010 | 40,010 |
| 713 | Fire Department | 45,000 | 45,000 | - | - |
| 714 | Fire Coordinator | 5,340 | 5,340 | - | - |
| 715 | Ambulance Authority | 25,000 | 25,000 | - | - |
| 716 | Dog Warden/Humane Society | 101,288 | 101,288 | - | - |
| 717 | Central Garage | - | - | - | - |

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| | | | | | Fund |
| 718 | Flood Control | - | - | - | - |
| 719 | Watershed Project | 5,000 | 5,000 | - | - |
| 720 | Dams & Dredging | - | - | - | - |
| 721 | Local Law Enforcement Grant | - | - | - | - |
| 722 | Local Law Enforcement Grant | 111,031 | 111,031 | - | - |
| 723 | Local Law Enforcement Grant | - | - | - | - |
| 724 | Local Law Enforcement Grant | - | - | - | - |
| 725 | Local Law Enforcement Grant | - | - | - | - |
| 726 | Local Law Enforcement Grant | - | - | - | - |
| 727 | Local Law Enforcement Grant | - | - | - | - |
| 728 | Local Law Enforcement Grant | 38,441 | 38,441 | - | - |
| 729 | Local Law Enforcement Grant | - | - | - | - |
| 730 | Courthouse Security | 10,000 | 10,000 | - | - |
| 731 | Community Based Corrections Program | - | - | - | - |
| 732 | Rapid Response | - | - | - | - |
| 733 | Mapping and Addressing | - | - | - | - |
| 734 | Local Emergency Planning Commission | - | - | - | - |
| Total Public Safety Expenditures | | 1,501,460 | 1,501,460 | 40,010 | 40,010 |
| Health & Sanitation Expenditures | | | | | |
| 800 | Local Health Department | 25,600 | 25,600 | - | - |
| 801 | Mental Health | 11,500 | 11,500 | - | - |
| 802 | Other Health Programs | - | - | - | - |
| 803 | Hospital | - | - | - | - |
| 804 | Dental Clinic | - | - | - | - |
| 805 | Vital Statistics | - | - | - | - |
| 806 | Sewer | - | - | - | - |
| 807 | Storm Sewer | - | - | - | - |
| 808 | Solid Waste Authority | - | - | - | - |
| 809 | Water | 5,000 | 5,000 | - | - |
| 810 | Garbage Department | - | - | - | - |
| 811 | Landfill/Incinerator | - | - | - | - |
| 812 | Recycling Center | - | - | - | - |
| 813 | Litter Control | - | - | - | - |
| 814 | Federal Grants | - | - | - | - |
| 815 | State Grants | - | - | - | - |
| Total Health & Sanitation Expenditures | | 42,100 | 42,100 | - | - |
| Culture & Recreation Expenditures | | | | | |
| 900 | Parks & Recreation | 244,807 | 244,807 | - | - |
| 901 | Swimming Pools | - | - | - | - |
| 902 | 4-H CAMP | - | - | - | - |
| 903 | Arts & Humanities | - | - | - | - |
| 904 | Museum Commission | - | - | - | - |

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| | | | | | Fund |
| 905 | Fair Associations/Festivals | - | - | - | - |
| 906 | Youth Camp | - | - | - | - |
| 907 | Summer Youth Program | - | - | - | - |
| 908 | Community Center | - | - | - | - |
| 909 | Historical Commission | - | - | - | - |
| 910 | Civic Promotions | - | - | - | - |
| 911 | Visitor's Bureau | 250,000 | 250,000 | - | - |
| 912 | Travel Council | - | - | - | - |
| 913 | Beautification | - | - | - | - |
| 914 | Rails to Trails | - | - | - | - |
| 915 | Hotel/Motel Promotion of Tourism | - | - | - | - |
| 916 | Library | 50,000 | 50,000 | - | - |
| 917 | Law Library | - | - | - | - |
| 918 | Federal Grants | - | - | - | - |
| 919 | State Grants | - | - | - | - |
| Total Culture & Recreation Expenditures | | 544,807 | 544,807 | - | - |
| Social Services Expenditures | | | | | |
| 950 | Social Services | - | - | - | - |
| 951 | Human Resources | - | - | - | - |
| 952 | Senior Citizens | - | - | - | - |
| 953 | Public Transit | - | - | - | - |
| 954 | Federal Grants | - | - | - | - |
| 955 | State Grants | - | - | - | - |
| 956 | Homeless Shelter | - | - | - | - |
| 957 | Family Law Master | 32,044 | 32,044 | - | - |
| 958 | Community Council | - | - | - | - |
| 959 | Cemeteries | - | - | - | - |
| Total Social Services Expenditures | | 32,044 | 32,044 | - | - |
| Capital Projects Expenditures | | | | | |
| 960 | General Government | - | - | - | - |
| 961 | Public Safety | - | - | - | - |
| 962 | Health & Sanitation | - | - | - | - |
| 963 | Culture & Recreation | - | - | - | - |
| 964 | Social Services | - | - | - | - |
| 965 | Central Garage | - | - | - | - |
| 966 | Geographic Information System | - | - | - | - |
| 972 | Federal Grants | - | - | - | - |
| 973 | Federal Grants | - | - | - | - |
| 974 | State Grants | - | - | - | - |
| 975 | County Clerk | - | - | - | - |
| 976 | Circuit Clerk | - | - | - | - |
| 977 | Assessor | - | - | - | - |

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| Phone No: | 0 | | Fund | Fund | Coal |
| | | | | | Fund |

| | | | | | |
|-----|----------------------------|---------|---------|---|---|
| 978 | Prosecuting Attorney | - | - | - | - |
| 979 | Sheriff-Treasurer | - | - | - | - |
| 980 | Sheriff-Law Enforcement | - | - | - | - |
| 981 | Sheriff-Jail | - | - | - | - |
| 982 | Data Processing | - | - | - | - |
| 983 | Election County Clerk | 50,000 | 50,000 | - | - |
| 984 | Circuit Court | - | - | - | - |
| 985 | Community Development | - | - | - | - |
| 986 | County Commission | - | - | - | - |
| 987 | Courthouse | 320,000 | 320,000 | - | - |
| 988 | Other Buildings | - | - | - | - |
| 989 | Extension Services | - | - | - | - |
| 990 | Other Boards & Authorities | - | - | - | - |
| 991 | Purchasing | - | - | - | - |
| 992 | Communication Center | - | - | - | - |
| 993 | Dog Warden | - | - | - | - |
| 994 | Emergency Services | - | - | - | - |
| 995 | Service of Process | - | - | - | - |
| 996 | Ambulance | - | - | - | - |
| 997 | Water | - | - | - | - |
| 998 | Parks and Recreation | - | - | - | - |
| 999 | Streets and Highways | - | - | - | - |

| | | | | |
|--|----------------|----------------|----------|----------|
| Total Capital Projects Expenditures | 370,000 | 370,000 | - | - |
|--|----------------|----------------|----------|----------|

SUMMARY

| | | | | |
|-----------------------------------|-----------|-----------|--------|--------|
| General Government Expenditures | 3,954,495 | 3,954,495 | - | - |
| Public Safety Expenditures | 1,501,460 | 1,501,460 | 40,010 | 40,010 |
| Health & Sanitation Expenditures | 42,100 | 42,100 | - | - |
| Culture & Recreation Expenditures | 544,807 | 544,807 | - | - |
| Social Services Expenditures | 32,044 | 32,044 | - | - |
| Capital Projects Expenditures | 370,000 | 370,000 | - | - |

| | | | | |
|-------------------------------------|------------------|------------------|---------------|---------------|
| GRAND TOTAL ALL EXPENDITURES | 6,444,906 | 6,444,906 | 40,010 | 40,010 |
|-------------------------------------|------------------|------------------|---------------|---------------|

| | | | | |
|-----------------------|------------------|------------------|---------------|---------------|
| TOTAL REVENUES | 6,444,906 | 6,444,906 | 40,010 | 40,010 |
|-----------------------|------------------|------------------|---------------|---------------|

GAS & OIL SEVERANCE TAX

Revenue

| | |
|---------------------|----------------|
| Gas & Oil Severance | <u>150,000</u> |
|---------------------|----------------|

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County: LEWIS

Fiscal Year: 2009 - 2010

Contact: Debra A. Hull

Phone No: 0

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Expenditure

| | |
|----------------------|----------------|
| General Government | <u>150,000</u> |
| Public Safety | <u>0</u> |
| Health & Sanitation | <u>0</u> |
| Culture & Recreation | <u>0</u> |
| Social Services | <u>0</u> |
| Capital Projects | |
| Total Expenditure | <u>150,000</u> |

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

Corrections List - Budget FY LEWIS

308 Atleast 50% of revenue may be used for parks, rec and cultural types of expenditures

Difference was in Library acct no. 916